



ÅRSREGNSKAPET FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Enheten

Organisasjonsnummer: 991 097 279
Organisasjonsform: Aksjeselskap
Foretaksnavn: NEPTUNE SEISMIC AS
Forretningsadresse: Askekroken 11
0277 OSLO

Regnskapsår

Årsregnskapets periode: 01.01.2022 - 31.12.2022

Konsern

Morselskap i konsern: Nei

Regnskapsregler

Regler for små foretak benyttet: Ja
Benyttet ved utarbeidelsen av årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Nina Midtlie
Dato for fastsettelse av årsregnskapet: 06.03.2023

Grunnlag for avgivelse

År 2022: Årsregnskapet er elektronisk innlevert
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022

Det er ikke krav til at årsregnskapet m.v. som sendes til Regnskapsregisteret er undertegnet. Kontrollen på at dette er utført ligger hos revisor/enhetens øverste organ. Sikkerheten ivaretas ved at innsender har rolle/rettighet for innsending av årsregnskapet via Altinn, og ved at det bekreftes at årsregnskapet er fastsatt av kompetent organ.

Brønnøysundregistrene, 19.05.2024



Resultatregnskap

Beløp i: USD	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	2	4 046	5 120
Sum kostnader		4 046	5 120
Driftsresultat		-4 046	-5 120
Financial expense, currency exchange gain (loss)		129	13
Sum finanskostnader		129	13
Netto finans		-129	-13
Ordinært resultat før skattekostnad		-4 175	-5 133
Ordinært resultat etter skattekostnad		-4 175	-5 133
Årsresultat		-4 175	-5 133
Overføringer og disponeringer			
Overføringer til/fra annen egenkapital		-4 175	-5 133
Sum overføringer og disponeringer		-4 175	-5 133



Balanse

Beløp i: USD	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		0	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	4	18 481	18 481
Overkurs		55	55
Sum innskutt egenkapital		18 536	18 536
Opptjent egenkapital			
Udekket tap		31 482	27 307
Sum opptjent egenkapital		-31 482	-27 307
Sum egenkapital		-12 946	-8 771
Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		0	1 623
Kortsiktig konserngjeld	5	12 946	
Annen kortsiktig gjeld			7 148
Sum kortsiktig gjeld		12 946	8 771



Balanse

Beløp i: USD	Note	2022	2021
Sum gjeld		12 946	8 771
SUM EGENKAPITAL OG GJELD		0	0



Brønnøysundregistrene

ÅRSREGNSKAP FOR REGNSKAPSÅRET 2022 - GENERELL INFORMASJON

Journalnummer: 2023 321067

Enheten

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Organisasjonsform: Aksjeselskap
Foretaksnavn: NEPTUNE SEISMIC AS
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årsregnskapet til selskapet: Regnskapslovens alminnelige regler

Årsregnskapet fastsatt av kompetent organ

Bekreftet av representant for selskapet: Nina Midtlie
Dato for fastsettelse av årsregnskapet: 06.03.2023

Revisjon

Selskapet har besluttet at årsregnskapet
ikke skal revideres: Ja

Grunnlag for avgivelse

År 2022: Årsregnskap er elektronisk innlevert.
År 2021: Tall er hentet fra elektronisk innlevert årsregnskap fra 2022.

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Brønnøysundregistrene, 11.03.2023



Organisasjonsnr: 991 097 279
NEPTUNE SEISMIC AS

RESULTATREGNSKAP

Beløp i: USD	Note	2022	2021
RESULTATREGNSKAP			
Kostnader			
Other operating expenses	2	4 046	5 120
Sum kostnader		4 046	5 120
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Organisasjonsnr: 991 097 279
NEPTUNE SEISMIC AS

BALANSE

Beløp i: USD	Note	2022	2021
BALANSE - EIENDELER			
Anleggsmidler			
Immaterielle eiendeler			
Sum anleggsmidler		0	0
Omløpsmidler			
Varer			
Sum omløpsmidler		0	0
SUM EIENDELER		0	0
BALANSE - EGENKAPITAL OG GJELD			
Egenkapital			
Innskutt egenkapital			
Selskapskapital	4	18 481	18 481
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Sum langsiktig gjeld		0	0
Kortsiktig gjeld			
Leverandørgjeld		0	1 623
Kortsiktig konserngjeld	5	12 946	
Annen kortsiktig gjeld			7 148
Sum kortsiktig gjeld		12 946	8 771
Sum gjeld		12 946	8 771
SUM EGENKAPITAL OG GJELD		0	0



Organisasjonsnr: 991 097 279
NEPTUNE SEISMIC AS

NOTEOPPLYSNINGER - SELSKAP - alle poster oppgitt i hele tall

Note
1

Regnskapsprinsipper
Ligger ved i Annual Report

Note

Antall årsverk i regnskapsåret
0.00

Sum Beløp

Balanseført verdi 31.12. Varige driftsmidler Immaterielle eiend.

Note
5

Konsern, tilknyttet selskap m.v.

Investering som regnskapsføres etter egenkapitalmetoden

Konsernregnskap
Virksomheten inngår i konsolideringen til morselskapets konsernregnsk.: Ja

Morselskapet sitt navn
Carbon Transition ASA

Forretningskontor for morselskapet
Askekroken 11, 0277 Oslo

Begrunnelse for at datterselskap er utelatt fra konsolideringen

Samlet beløp - tilknyttet selskap Årets Fjorårets

Samlet beløp - foretak i samme konsern Årets Fjorårets

Kortsiktig gjeld



<u>Samlet beløp - foretak i samme konsern</u>	<u>Årets</u>	<u>Fjorårets</u>
	12946.00	7148.00

<u>Samlet beløp - felles kontrollert virksomhet</u>	<u>Årets</u>	<u>Fjorårets</u>
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<u>Pantstillelse</u>	<u>Beløp</u>
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Note

Fordringer

Fordringer som forfaller senere enn ett år etter regnskapsårets slutt

Mer om fordringer

<u>Beholdning av egne aksjer</u>	<u>Antall</u>	<u>Pålydende</u>	<u>Andel av aksjek.</u>
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Note

Noteopplysninger ut over minimumskravene for små foretak
vedlagt noter i Annual Report



NEPTUNE SEISMIC AS ANNUAL REPORT 2022



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BOARD OF DIRECTORS REPORT

Operations and location

Neptune Seismic AS (referred to as the "Company") is a 100% owned subsidiary of Carbon Transition ASA (referred to as the "Parent").

There has not been any operations in 2022 or 2021 in the Company.

The Company was engaged in the international geophysical industry and focused its activities in the growing Ocean Bottom Node ("OBN") segment of the marine seismic market. The Company's business strategy was to secure OBN projects both in Norway and internationally. The Company's registered office is at Askekroken 11, 0277 Oslo, Norway.

Going concern

The Company currently reports a negative equity and total current liabilities exceed total current assets per 31 December 2022. The Board are looking into different solutions to strengthen the equity. The Parent will provide financial support to the Company.

In accordance with the Accounting Act § 3-3a, we confirm that the financial statements have been prepared under the assumption of going concern.

Comments related to the financial statements

The financial statements are prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway. The notes are an integral part of the financial statements.

There has not been any operations in the Company in 2022 or 2021.

In 2022, Neptune Seismic AS reported a loss after tax of USD 4 175, compared to a loss after tax of USD 5 133 in 2021. In both 2022 and 2021 there has only been cost of external fees.

The Company had total assets of zero as of end both 2022 and 2021.

As of 31 December 2022, the Company has total negative equity of USD 12 946 compared negative equity of USD 8 171 at year end of 2021.

The Company is part of the consolidated financial statements of the Group prepared on a historical cost basis. Contact the Parent company Carbon Transition ASA to get hold of the consolidated financial statement for 2022.



Risk

The Company is exposed to risk factors including, but not limited to, the factors described below.

Market risk

The Company is exposed to market specific and general economic cycles and macro-economic fluctuations, since changes in the general economic situation affect the demand for products and services provided by the Company. The performance of the Axxis operations is also dependent on production and development spending by oil and gas companies. Historically, in times of low oil price, demand for seismic data has been significantly reduced.

Credit risk

The Company is faced with credit risk in terms of deposits with banks as well as receivables due from counterparts. The Company may also invest in financial credit instruments and may in such instances be assuming credit risk. Delayed or loss of payments from these parties may adversely impair the Company's liquidity. The concentration of the Company's customers in the oil and gas industry may impact the Company's overall exposure to credit risk. The Company evaluates the credit quality of its counterparts to minimize the risk of payment delinquency, but no assurance can be given that the Company will be able to avoid this risk. During 2022, the Company did not experience any material receivables losses.

Liquidity risk

Liquidity risk is the risk that the Company is not able to meet its payment obligations. The Company is dependent on liquidity from its investments, access to long-term funding and timely payments of receivables from customers. There can be no assurance that available funding sources are accessible when needed nor can there be any assurance that the Company will be able to raise new equity or access alternative sources of funds should this be required. The Company continuously monitors its cash receipts and payment obligations to ensure sufficient liquidity to meet operational needs.

Foreign exchange risk

The Company presents its consolidated financial report in USD, the functional currency for the Company and all subsidiaries. Currency exchange rates fluctuate for several reasons, including international balance of payments, economic and financial conditions, government intervention, speculation and other factors. The Company is primarily exposed to USD and NOK, and fluctuations in foreign exchange rates may therefore impact earnings. The Company has not established hedging arrangements to mitigate the possible adverse effects of this exposure.

The Parent company is expected to fund further projects and growth. The Company's revenue will primarily be from large international oil and gas companies when the companies, including companies owned whole or in part by governments.

The working environment and personnel

The number of employees in the Company is zero, and therefore no injuries or accidents have been reported.

The Company's policy prohibits unlawful discrimination against employees, on account of ethnic or national origin, age, gender, sexual orientation or religion. Respect for the individual



is the cornerstone of this policy and the Company also aims to treat its employees with dignity and respect.

The Board of Directors consists of one man and one woman.

The Environment

Our commitment to the environment forms an integrated part of our Health & Safety Policy, which may be described in the following statement:

“Carbon strive to be one of the geophysical industry's leading organizations for providing protection for the health, safety, environment, and culture of our employees and the areas in which we operate. Plans for such are designed and managed by skilled coordinators and supported by the Board, Senior Management and all our employees.

Carbon recognizes that in today's global market, a safe and healthy workplace, protection of local environment and cultures of the areas in which we operate together with quality services and products, will lead us to achieve our goals. Carbon's promise to these areas is a continues process.”

Research and development

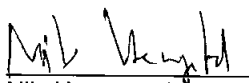
The Company does no material research and development activity.

Allocation of Net Profit (loss)

The Board of Directors has proposed the net loss for the Company of USD 4 175 to be attributed to accumulated earning and other equity.

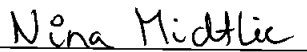
The Company's distributable equity as of 31.12.2022 was zero.

Lysaker, 6 March 2023



Nils Haugestad

Chairman



Nina Midtlie

Board member



FINANCIAL STATEMENTS

INCOME STATEMENT

USD	Note	Full year 2022	Full year 2021
Total revenue		-	-
Other operating expenses	2	(4 046)	(5 120)
Depreciation & Amortization		-	-
Operating profit (loss) (EBIT)		(4 046)	(5 120)
Financial income		-	-
Financial expenses		(111)	(9)
Currency exchange gain (loss)		(18)	(3)
Profit (loss) before tax		(4 175)	(5 133)
Tax income (expenses)	3	-	-
Profit (loss) for the period		(4 175)	(5 133)



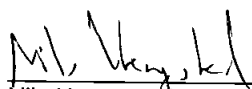
BALANCE SHEET

Assets	Note	31.12.2022	31.12.2021
Current assets			
Bank deposits, cash in hand		-	-
Total current assets		-	-
Total assets		-	-

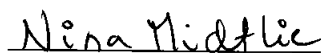
Equity and Liabilities	Note	31.12.2022	31.12.2021
Equity			
Share capital	4	18 481	18 481
Additional paid-in capital		55	55
Total paid-in capital		18 536	18 536
Accumulated earnings and other equity		(31 482)	(27 307)
Total equity		(12 946)	(8 771)

Current liabilities			
Trade payables		-	1 624
Payable tax	3	-	-
Liabilities to group companies	5	12 946	7 148
Other current liabilities		-	-
Total current liabilities		12 946	8 771
Total equity and liabilities		-	-

Lysaker, 6 March 2023


Nils Haugestad

Chairman


Nina Middle

Board member



STATEMENT OF CHANGES IN EQUITY

USD	Share capital	Additional paid-in capital	Accumulated earnings	Total equity
Balance as of 01.01.2022	18 481	55	(27 307)	(8 771)
Profit (loss) for the period			(4 175)	(4 175)
Balance as of 31.12.2022	18 481	55	(31 482)	(12 946)

USD	Share capital	Additional paid-in capital	Accumulated earnings	Total equity
Balance as of 01.01.2021	18 481	55	(22 175)	(3 639)
Profit (loss) for the period			(5 133)	(5 133)
Balance as of 31.12.2021	18 481	55	(27 307)	(8 771)



STATEMENT OF CASH FLOW

USD	Note	Full year 2022	Full year 2021
Cash flow from operating activities			
Profit before tax		(4 175)	(5 132)
Depreciation and amortization		-	-
Change in trade payables		(1 624)	1 624
Change in other receivables		-	-
Change in other current liabilities		5 799	3 508
Net cash from operating activities		-	-
Cash flow from investing activities			
Net cash flow from investment activities		-	-
Cash flow from financing activities			
Net cash flow from financial activities		-	-
Net change in cash and cash equivalents		-	-
Cash and cash equivalents balance 01.01		-	-
Cash and cash equivalents balance 31.12		-	-



NOTES TO ANNUAL REPORT

NOTE 1 ACCOUNTING PRINCIPLES

Neptune Seismic AS (The Company) is a 100% owned subsidiary of Carbon Transition ASA (the Parent). The Parent company has a strategy to invest in companies and technologies which contribute to significant reductions of carbon emissions. The company may also invest more broadly in other industries in listed companies as well as companies expected to be listed in the near term. CARBN has a legacy seismic business operating under the name Axxis Geo Solutions, with a multi-client data library.

The Company is a limited liability company in Norway. The Company's registered office is at Askekroken 11, 0277 Oslo, Norway.

The Company's business strategy was to secure OBN projects both in Norway and internationally. There have not been any operations in the Company in 2022 or 2021.

The financial statements of the Company were authorized by the Board of Directors on 6 March 2023.

The financial statements are prepared in accordance with the Norwegian Accounting Act and generally accepted accounting principles in Norway. The notes are an integral part of the financial statements.

The Company is part of the consolidated financial statements of the Group prepared on a historical cost basis. Contact the Parent company Carbon Transition ASA to get hold of the consolidated financial statement for 2022.

Going concern

The Company currently reports a negative equity and total current liabilities exceed total current assets per 31 December 2022. The Board are looking into different solutions to strengthen the equity.

Presentation currency

The Company presents its financial reports in USD. Functional currency for the Company is USD.

Foreign Currency

Transactions in foreign currencies are translated to USD using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities in non-functional currencies are translated into functional currency spot rate of exchange ruling at the date of the balance sheet. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in non-functional currencies are recognized in the income statement.

Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received for services in the ordinary course of the company's activities.



Taxes

a) Current income tax

Current income tax assets and liabilities for the current and prior periods are measured using the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date in the countries where the Company operates and generates taxable income. Current income tax relating to items directly in equity is recognized in equity and not in the income statement. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulation are subject to interpretation and establishes provisions where appropriate.

b) Deferred tax

Deferred tax is provided for using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted on the balance sheet date and are expected to apply when the related deferred tax asset is realized, or the deferred tax liability is settled.

Deferred tax assets are recognized to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized.

Deferred tax is provided on temporary differences arising on investments in subsidiaries, except where the timing of the reversal of the temporary difference is controlled by the Company and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax relating to items recognized directly in equity is recognized in equity and not in the income statement.

Provisions

Provisions are recognized when the company has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Cash flow statement

The cash flow statement is presented using the indirect method. Cash and cash equivalents include cash at hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.



NOTE 2 COMBINED ITEMS, INCOME STATEMENT

USD

Other operating expenses	2022	2021
Audit	-	(2 569)
Other external services	(4 046)	(2 551)
Total other operating expenses	(4 046)	(5 120)



NOTE 3 TAX

USD	2022	2021
Specification of tax expense (income) for the year		
Current income tax (including withholding tax)	-	-
Change in deferred tax*	-	-
Total tax expense (income)	-	-

Reconciliation of actual against expected tax expense (income) at the income tax rate of 22%

Profit (loss) before tax	(4 175)	(5 133)
22% tax	(918)	(1 129)
Tax effect from:		
Other permanent differences	(203)	(24)
Currency adjustment	464	102
Use of taxable deficit	-	-
Not booked deferred tax asset	657	1 052
Calculated tax expense (income)	(0)	(0)
Effective tax rate for the Company	0.0	0.0

USD	2022	2021
Deferred tax liabilities (assets)		
Non current assets	-	-
Accumulated tax loss carried forward	(23 072)	(20 084)
Temporary differences at 31.12.	(23 072)	(20 084)
Deferred tax assets (liabilities) (22%) *	5 076	4 419

* The Company has evaluated the use of the loss carried forward and has not seen future possibility to utilize this loss, the deferred tax asset has therefore not been booked for 2022. This evaluation is performed regularly and at least once a year.

There is no time limit for use of loss carried forward in Norway.



NOTE 4 SHAREHOLDERS

The company's share capital 31.12.2022 is as follows:	Number of shares	Value per share	NOK
Ordinary shares (one share = one vote)	100	1 000.00	100 000

Paid/proposed dividend

The Board has decided not to recommend a dividend for 2022.

Ownership structure

The company is 100% owned by Carbon Transition ASA (the Parent). Contact the Parent at Askekroken 11, 0277 Oslo, Norway to get hold of the consolidated financial statements.



NOTE 5 RELATED PARTY TRANSACTIONS

USD

Current liabilities group companies	2022	2021
Carbon Transition ASA	12 946	7 148
Total liabilities group companies	12 946	7 148



NOTE 6 EVENT AFTER THE BALANCE SHEET DATE

No material events occurred between the balance sheet date and the date when the accounts were presented which provide new information about conditions prevailing on the balance sheet date.



Vår dato 05.06.2019	Din/Deres dato 15.05.2019	Saksbehandler Henning Stokke
800 80 000 Skatteetaten.no	Din/Deres referanse Svein Knudsen	Telefon 800 80 000
Org.nr 974761076	Vår referanse 2019/5957483	Postadresse Postboks 9200 Grønland 0134 OSLO

NEPTUNE SEISMIC AS
Brendehaugen 20
6065 ULSTEINVIK

Tillatelse til å utarbeide årsberetning og årsregnskap på engelsk språk for Neptune Seismic AS, org.nr. 991 097 279

Vi viser til deres brev av 15. mai 2019 der det søkes om dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk for Neptune Seismic AS.

Skattedirektoratet gir på bakgrunn av en konkret helhetsvurdering Neptune Seismic AS dispensasjon fra kravet til å utarbeide årsregnskap og årsberetning på norsk språk, jf. regnskapsloven § 3-4 tredje ledd. Dispensasjonen gjelder så lenge opplysningene som vedtaket baserer seg på ikke endres vesentlig.

Kopi av dette brevet må sendes Regnskapsregisteret i Brønnøysund sammen med årsregnskapet. Det påligger den regnskapspliktige å dokumentere ved dette brev at tillatelsen er gitt.

Bakgrunn

Fra søknaden gjengis:

Neptune Seismic AS er et 100 % eid datterselskap av AGS med formål, i likhet med eier- og søsterselskapet, å leie og drive skip som leverer havbunnsseismikk tjenester til olje- og gassindustrien.

AGS gruppen har økt sin virksomhet betraktelig i løpet av 2018, og vil drive sin virksomhet både i Nordsjøen og internasjonalt. Neptune Seismic AS har drevet virksomhet internasjonalt, og selv om virksomheten var begrenset i 2018, vil dette etter all sannsynlighet endre seg i tiden fremover. Årsregnskapene vil bli distribuert til kunder og leverandører innenfor offshore virksomheten. Flere av gruppens ledere og ansatte er kun engelsktalende. Engelsk er arbeidsspråket og benyttes på all intern rapportering og korrespondanse.

Vi søker derfor om å få levere årsregnskapene for ovennevnte selskap til Brønnøysundregisteret på engelsk fra og med 2018 regnskapet.

Skattedirektoratets vurdering

Etter regnskapsloven § 3-4 tredje ledd skal "årsregnskapet og årsberetningen ... være på norsk. Departementet kan ved ... enkeltvedtak bestemme at årsregnskapet og/eller årsberetningen kan være på et annet språk."

I Ot. prp. nr. 42 (1997-1998) Om lov om årsregnskap m.v., er det uttalt følgende om



regnskapslovens formål, jf. pkt. 1.1:

”Regjeringen har som siktemål at regnskapsloven skal bidra til informative regnskaper for ulike grupper av regnskapsbrukere. Regnskapsbrukerne er dels investorer og kreditorer som tilfører kapital til foretakene, og dels andre grupper som har interesse av å vite hvordan foretaket drives, f.eks. de ansatte og lokalsamfunnet. Informasjonen til kapitalmarkedet skal gi grunnlag for riktig prising av finansielle objekter. Riktig prisdannelse på aksjer er en forutsetning for at ressursbruken i samfunnsøkonomien skal bli best mulig. Gode regnskaper vil også gjøre det vanskeligere for markedsdeltakere å ta ut spekulasjonsgevinster med basis i skjevt fordelt informasjon.”

Det fremgår således at et av hovedformålene med regnskapsloven er å bidra til *”informative regnskaper for ulike grupper av regnskapsbrukere”*. Regnskapsbrukere vil omfatte, jf. uttalelsen i proposisjonen, blant andre investorer, kreditorer, ansatte og lokalsamfunnet.

Det er etter Skattedirektoratets vurdering derfor avgjørende ved vurdering av om dispensasjon fra kravet til å utarbeide årsregnskap og/eller årsberetning på norsk kan gis, at det ikke foreligger mulige brukere av regnskapsinformasjon som blir vesentlig berørt negativt ved en eventuell dispensasjon.

Som nevnt ovenfor er det er særlig hensynet til brukerne av regnskapsinformasjon som skal vurderes ved en dispensasjonssøknad. I denne vurderingen har Skattedirektoratet lagt vekt på at selskapet er heleid av et selskap. Eierkretsen er begrenset. Selskapet opererer i en internasjonal bransje. Arbeidsspråket i bransjen er engelsk. Videre er det vektlagt at alle sentrale aktører og samarbeidspartnere innen denne bransjen behersker og benytter engelsk.

Vennligst oppgi vår referanse ved henvendelser i saken.

Med hilsen

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Dokumentet er elektronisk godkjent og har derfor ikke håndskrevne signaturer.